

**MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

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COMPLETE TITLE OF CASE:

IN THE MATTER OF FORECLOSURE OF LIENS FOR DELINQUENT LAND TAXES BY  
ACTION IN REM: MANAGER OF REVENUE OF JACKSON COUNTY, MISSOURI,

Appellant

v.

ROBERT J. FIKES.

Respondent

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DOCKET NUMBER WD73011

DATE: May 17, 2011

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Appeal From:

Circuit Court of Jackson County, MO  
The Honorable William Stephen Nixon, Judge

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Appellate Judges:

Division One  
Gary D. Witt, P.J., James Edward Welsh, and Alok Ahuja, JJ.

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Attorneys:

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Co-Counsel for Appellant,

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Attorneys:

James D. Jenkins, Kansas City, MO  
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**MISSOURI APPELLATE COURT OPINION SUMMARY  
MISSOURI COURT OF APPEALS, WESTERN DISTRICT**

**IN THE MATTER OF FORECLOSURE OF LIENS FOR DELINQUENT LAND  
TAXES BY ACTION IN REM: MANAGER OF REVENUE OF JACKSON  
COUNTY, MISSOURI, Appellant, v. ROBERT J. FIKES, Respondent**

**WD73011**

**Jackson County**

Before Division One Judges: Witt, P.J., Welsh, and Ahuja, JJ.

The Manager of Revenue of Jackson County, Missouri (Jackson County) appeals the circuit court's judgment setting aside a tax foreclosure sale of a parcel of property owned by Robert J. Fikes. The Land Trust of Jackson County paid \$1,870.61 for the property. The circuit court found that the price paid for the property by the Land Trust was so grossly inadequate as to amount to conclusive and decisive evidence of fraud. Jackson County contends the circuit court's decision was against the weight of the evidence and erroneously applied the law because inadequate consideration is not a ground to invalidate a sale when the land is sold to the Land Trust and when it complied with the statutory requirements pertaining to the tax foreclosure sale.

**AFFIRMED**

**Division One holds:**

Although we agree with Jackson County that the Land Trust's bid is limited by section 141.560.2 to "the full amount of all tax bills included in the judgment, interest, penalties, attorney's fees and costs then due," the General Assembly did not require that such bid be deemed to be adequate consideration by the courts. Indeed, in section 141.580, RSMo 2000, the General Assembly gave the circuit court the authority to require evidence of the value of the property and the authority to disapprove the bid by the Land Trust. To hold that any value analysis is irrelevant in a Land Trust transaction would render the language in section 141.580.2 giving the circuit court the authority to require evidence of the value of the property conveyed to the land trust meaningless.

Opinion by James Edward Welsh, Judge

May 17, 2011

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